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proceedings were being carried on. The foreign jurisdiction refused to entertain the suit. *Held*, that the judgment be reversed. *Converse v. Hamilton*, 224 U. S. 243, 32 Sup. Ct. 415.

Ordinarily, a receiver is only an officer of the court which appoints him, and cannot sue in his official capacity except within the jurisdiction of that court. *Filkins v. Nunnemacher*, 81 Wis. 91, 51 N. W. 79; *Booth v. Clark*, 17 How. (U. S.) 322. The courts of some states will entertain suits by foreign receivers as a matter of comity. *Metzner v. Bauer*, 98 Ind. 425; *Hurd v. City of Elizabeth*, 41 N. J. L. 1. But if, by the laws of the state in which a corporation is being wound up, the receiver is vested with the legal title to the corporation's assets, he is then entitled to sue upon them in any state. *Relfe v. Rundle*, 103 U. S. 222. In such a case the receiver is more than an officer of the court, being invested with a legal title by the laws of one state which the courts of all other states are bound to respect under the full faith and credit clause of the Constitution. *Bernheimer v. Converse*, 206 U. S. 516, 27 Sup. Ct. 755; *Howarth v. Lombard*, 175 Mass. 570, 56 N. E. 888.

RECEIVERS — PROVABLE CLAIMS — EXECUTORY CONTRACTS. — The plaintiff company entered into an agreement with the defendant company by which the plaintiff was granted the exclusive right to carry express matter on the defendant's railway. The defendant company went into the hands of receivers who refused to adopt the agreement. *Held*, that the plaintiff can recover for breach of contract. *Pennsylvania Steel Co. v. New York City Ry. Co.*, "*Express Co.'s Appeal*," U. S., C. C. A., Second Circ. See NOTES, p. 72.

STATES — STATE RIGHT TO PRIORITY. — A state depository becoming insolvent, its surety paid the state the amount due. The surety then petitioned for the right of subrogation to the state's alleged priority over other creditors. A decree was granted sustaining the petition. *Held*, that such decree is error, as the state has no priority. *Potter v. Fidelity and Deposit Co.*, 58 So. 713 (Miss.).

In the few states where the common law alone governs the case, the slight weight of authority allows the state priority over the other creditors of an insolvent. *United States Fidelity and Guaranty Co. v. Rainey*, 120 Tenn. 357, 113 S. W. 397; *Seay v. Bank of Rome*, 66 Ga. 609. *Contra*, *State v. Harris*, 2 Bailey (S. C.) 598. In some jurisdictions it is held that an assignment for creditors or a transfer to a receiver in bankruptcy before the state presents its claim defeats the priority. *Maryland v. Bank of Maryland*, 6 Gill & J. (Md.) 205; *Maryland v. Williams*, 101 Md. 529, 61 Atl. 297. If priority is desirable, this rule seems to make it needlessly ineffective. *Seay v. Bank of Rome*, *supra*. The states which allow priority base their decisions on the grounds of a prerogative right derived from the common law of England. See *Maryland v. Bank of Maryland*, *supra*. The common law of England as adopted by most states would not be such binding authority as to warrant decisions not in accord with the principles underlying our form of government. *Board, etc. of Middlesex County v. State Bank*, 29 N. J. Eq. 268. But that such priority is neither contrary to these principles, nor undesirable, seems clear from the fact that in most states the legislatures have seen fit to pass statutes allowing this priority to the state. 2 MASS. REV. LAWS, c. 163, § 118; MINN. REV. LAWS, 1905, c. 90, § 4633.

TAXATION — PURPOSES FOR WHICH TAXES MAY BE LEVIED — GRATUITIES TO CIVIL WAR VETERANS. — A statute provided that "every resident Civil War veteran honorably discharged . . . shall be paid by the state as state aid the sum of \$30 annually." *Held*, that the statute is unconstitutional. *Beach v. Bradstreet*, 82 Atl. 1030 (Conn.).

A proposed statute authorized a gratuity of \$125 to every Civil War veteran